

SENATE FILE NO. 195.]

[BY MITCHELL.]

## A BILL

FOR AN ACT RELATING TO TAXING PROPERTY IN CITIES OF THE SECOND CLASS,  
FOR ROAD PURPOSES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the city  
2 council of all cities of the second class, where such city constitutes a road district, shall have  
3 power to levy an annual tax of not more than 10 mills on the dollar, on all property held within  
4 its corporate limits for agricultural, horticultural, or gardening purposes, and which is not subject  
5 to taxation for city purposes.